



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jose Quinonez
DOCKET NO.: 21-01434.001-R-1
PARCEL NO.: 08-07-412-002

The parties of record before the Property Tax Appeal Board are Jose Quinonez, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,617
IMPR.: \$20,460
TOTAL: \$44,077

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story Cape Cod-style dwelling of brick exterior construction with 1,366 square feet of living area. The dwelling was constructed in 1949. Features of the home include a concrete slab foundation. The property has an approximately 79,540 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with two of them having the same assessment neighborhood code as the subject property. The properties have sites that range from 10,380 to 14,150 square feet of land area. The comparables are improved with 1-story ranch-style, 1.5-story Cape Cod-style, or 2-story conventional-style dwellings of wood siding or aluminum siding exterior construction ranging in size from 864 to 1,904 square feet of living area. The dwellings were built from 1929 to 2000. One comparable has a concrete slab

foundation and two comparables each have a basement. One comparable has central air conditioning. One comparable has one fireplace. Two comparables each have a garage with either 528 or 576 square feet of building area. The properties sold from July 2019 to May 2021 for prices ranging from \$60,000 to \$140,001 or from \$69.44 to \$95.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$35,663 which reflects a market value of \$107,000 or \$78.33 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,077. The subject's assessment reflects a market value of \$132,562 or \$97.04 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with each of them having a different assessment neighborhood code than the subject property. The properties have sites that range from 7,110 to 15,000 square feet of land area. The comparables are improved with 1.5-story, Cape Cod-style dwellings of brick, wood siding, or aluminum siding exterior construction ranging in size from 1,160 to 1,620 square feet of living area. The dwellings were built from 1940 to 1947 with comparables #2 and #3 having effective years built of 1955 and 1969, respectively. The comparables each have a basement with two having finished area. Two dwellings each have central air conditioning. One comparable has one fireplace. Four comparables each have a garage that ranges in size from 308 to 378 square feet of building area. The properties sold from May 2020 to October 2021 for prices ranging from \$166,000 to \$185,000 or from \$108.02 to \$143.10 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to substantial differences from the subject in location, lot size, design, age, dwelling size, foundation, and/or other features. Nevertheless, the Board gives less weight to the appellant's comparables and board of review comparable #5 which are less similar to the subject age, dwelling size, and/or design. Additionally, the appellant's comparable #3 has a 2019 sale date that is less proximate in time to the subject's January 1, 2021 assessment date than the other comparables in this record. The four remaining board of review comparables are similar to the subject in design, age, and dwelling size; however each of these comparables has a basement foundation and three of these comparables have garages, which are both features the subject lacks. These four properties sold from May 2020 to

August 2021 for prices ranging from \$166,000 to \$185,000 or from \$139.86 to \$143.10 per square foot of living area, land included. The subject's assessment reflects a market value of \$132,562 or \$97.04 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject such as lot size, basement and garage amenities, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

October 17, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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